

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2014

SUMMARY

| | | |
|-------------------------|----|-----------|
| Total Taxes this Month: | \$ | 4,788,865 |
| Compared to Last Year: | | 4,118,484 |
| Percentage change: | | 16.3 % |

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

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September 2014

Overview

Month of September: Total Sales and Use Tax for the month of September increased overall by 16.3% compared to last year. Current Sales Tax collection increased by 12.3% and current Use Tax collection increased by 43.3%.

Year to Date: Total Sales and Use Tax through September increased by 10.4% for 2014. The Sales Tax component increased by 8.2% and the Use Tax component increased by 22.7%.

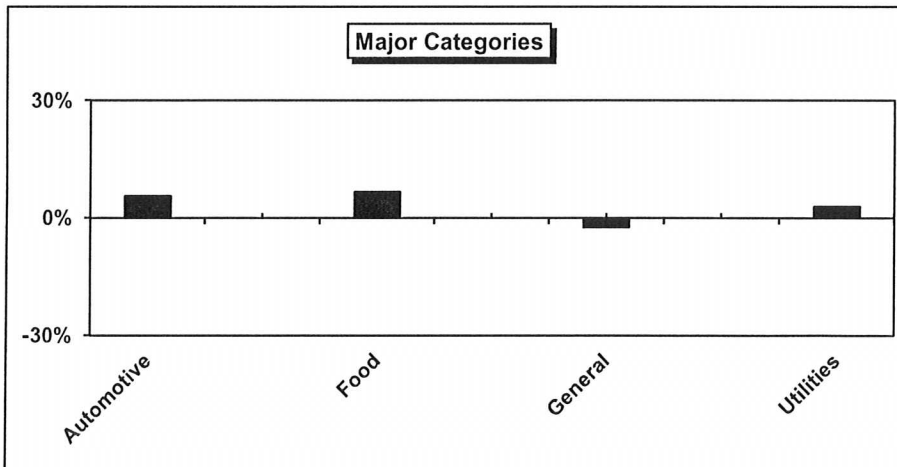
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

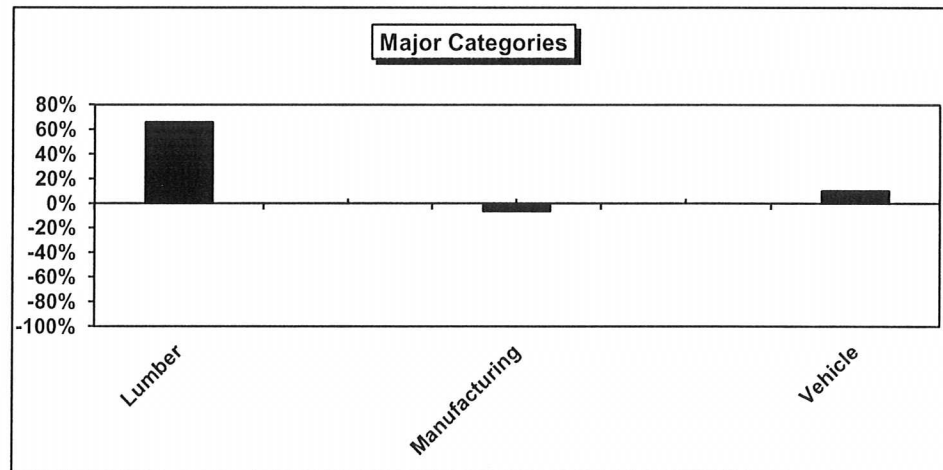
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 5.6%, 6.7%, and 2.9%, while the *General* category showed a decrease of 2.4% when compared to 2013 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 65.9%, and 10.2%, while the *Manufacturing* category showed a decrease of 6.5% when compared to 2013 year to date.

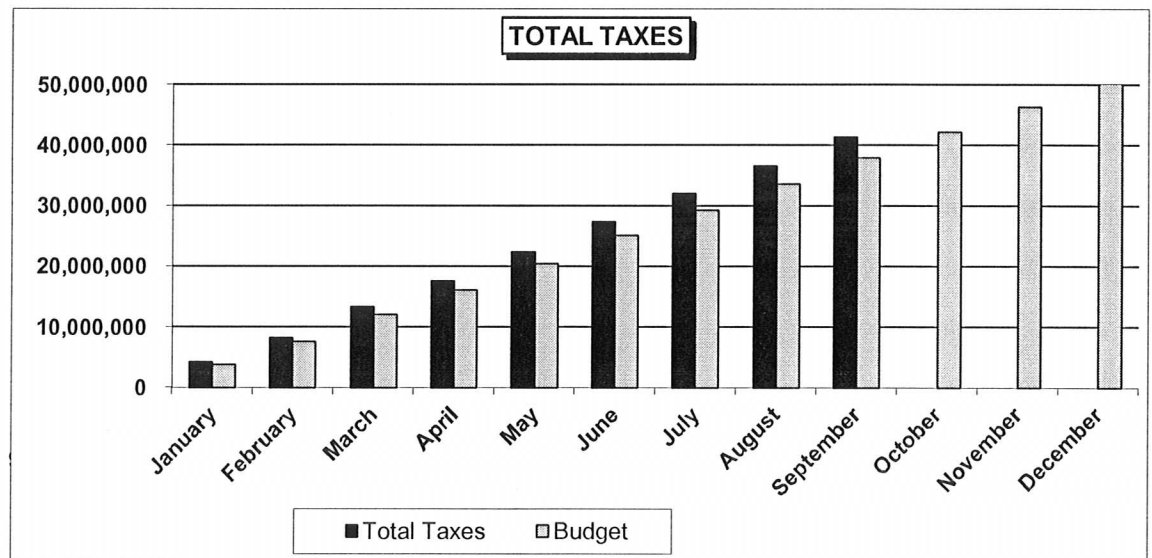


SALES & USE TAX - BUDGET TO ACTUAL

September
2014

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| | Sales & Use 2014 BUDGET | Cumulative Sales & Use 2014 BUDGET | Cumulative % of 2014 Budget | Sales Tax 2014 ACTUAL | Use Tax 2014 ACTUAL | Total 2014 ACTUAL |
|--------------|-------------------------------|---|--------------------------------------|-----------------------------|---------------------------|-------------------------|
| January | 3,870,932 | 3,870,932 | 7.4 | 3,319,983 | 904,423 | 4,224,406 |
| February | 3,789,810 | 7,660,742 | 14.6 | 3,339,202 | 711,927 | 4,051,129 |
| March | 4,472,681 | 12,133,424 | 23.2 | 3,864,056 | 1,210,301 | 5,074,357 |
| April | 3,999,676 | 16,133,099 | 30.9 | 3,588,390 | 669,113 | 4,257,503 |
| May | 4,396,558 | 20,529,658 | 39.3 | 4,128,622 | 640,476 | 4,769,099 |
| June | 4,596,424 | 25,126,082 | 48.0 | 4,220,580 | 735,328 | 4,955,908 |
| July | 4,179,865 | 29,305,947 | 56.0 | 3,958,060 | 705,756 | 4,663,817 |
| August | 4,300,349 | 33,606,296 | 64.3 | 3,882,646 | 733,682 | 4,616,328 |
| September | 4,395,540 | 38,001,836 | 72.7 | 3,985,570 | 803,295 | 4,788,865 |
| October | 4,233,571 | 42,235,407 | 80.8 | | | - |
| November | 4,178,854 | 46,414,261 | 88.8 | | | - |
| December | 5,880,127 | 52,294,388 | 100.0 | | | - |
| Total | \$ 52,294,388 | | | \$ 34,287,110 | 7,114,302 | 41,401,411 |



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year September 2014

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| | 2013 YTD Sales Tax | 2013 YTD Use Tax | 2013 YTD Total | 2014 YTD Sales Tax | 2014 YTD Use Tax | 2014 YTD Total | Sales Tax % Change 2013 - 2014 | Use Tax % Change 2013 - 2014 | Total % Change 2013 - 2014 | % Change needed to reach budget |
|-------------------|-----------------------|---------------------|-------------------|-----------------------|---------------------|-------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------------------------|
| General Fund | 19,358,571 | 716,178 | 20,074,749 | 20,938,692 | 936,264 | 21,874,956 | 8.2% | 30.7% | 9.0% | 1.13% |
| PIF Fund | - | 2,823,998 | 2,823,998 | - | 3,408,348 | 3,408,348 | n/a | 20.7% | 20.7% | -8.15% |
| Other Funds | 12,341,091 | 2,256,862 | 14,597,953 | 13,348,418 | 2,769,690 | 16,118,108 | 8.2% | 22.7% | 10.4% | -0.05% |
| All Funds Total | 31,699,662 | 5,797,038 | 37,496,700 | 34,287,110 | 7,114,302 | 41,401,411 | 8.2% | 22.7% | 10.4% | -0.05% |
| Budgeted Increase | | | | | | | 1.2% | -6.6% | -0.05% | |

General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after nine months is that the General Fund share of revenue from sales and use tax is up by 9.0%. The increase necessary to reach the 2014 budget is 1.13%.

Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After nine months, the PIF increased by 20.7%, which is above the 8.15% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 10.4%.

SALES AND USE TAX

September

2014

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ACCOUNT GROUPS

September
2014

September
2013

INC
(DEC)

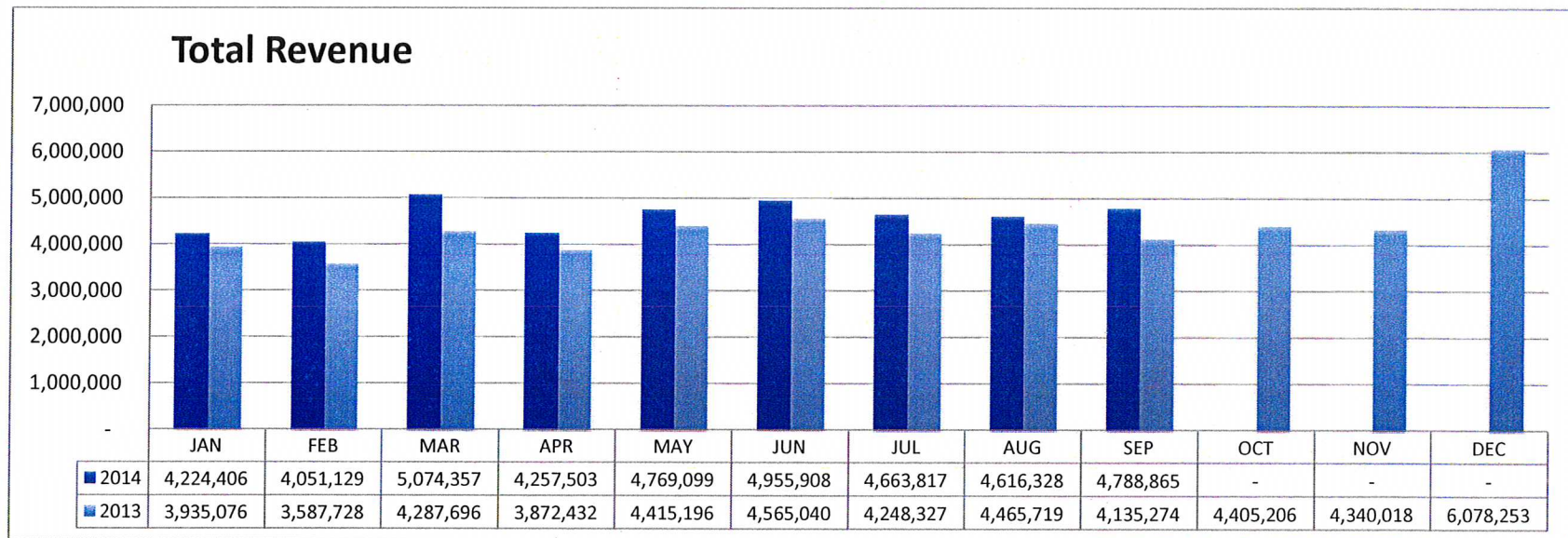
YTD
2014

YTD
2013

INC
(DEC)

GRAND TOTALS

| | | | | | | |
|----------------------|------------------|------------------|---------------|-------------------|-------------------|---------------|
| Active Accounts | 8,868 | 8,668 | 200 | 8,868 | 8,668 | 200 |
| Net Taxable Sales | 122,753,648 | 119,382,355 | 2.8 % | 1,048,814,717 | 982,993,052 | 6.7 % |
| Net Sales Tax | 3,965,089 | 3,531,048 | 12.3 % | 33,321,903 | 31,232,259 | 6.7 % |
| Delinquent Sales Tax | 16,154 | 17,278 | - | 705,186 | 383,511 | - |
| Use Tax | 799,847 | 558,110 | 43.3 % | 6,749,541 | 5,673,404 | 19.0 % |
| Delinquent Use Tax | 3,448 | 5,246 | - | 364,761 | 123,636 | - |
| Other Revenue* | 4,327 | 6,802 | - | 260,021 | 83,888 | - |
| Total Revenue | 4,788,865 | 4,118,484 | 16.3 % | 41,401,412 | 37,496,698 | 10.4 % |



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

September

2014

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ACCOUNT GROUPS

01000 Apparel

| | September 2014 | September 2013 | INC (DEC) | YTD 2014 | YTD 2013 | INC (DEC) |
|----------------------|-------------------|-------------------|-----------------|----------------|----------------|-----------------|
| Active Accounts | 87 | 88 | (1) | 87 | 88 | (1) |
| Net Taxable Sales | 2,329,590 | 2,141,320 | 8.8 % | 18,081,159 | 17,795,747 | 1.6 % |
| Net Sales Tax | 75,914 | 68,024 | 11.6 % | 583,917 | 575,963 | 1.4 % |
| Delinquent Sales Tax | 0 | 1,608 | - | 3,591 | 2,922 | - |
| Use Tax | 101 | 622 | (83.8) % | 3,037 | 3,914 | (22.4) % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 0 | - |
| Other Revenue | 26 | 308 | - | 1,092 | 851 | - |
| Total Revenue | 76,041 | 70,562 | 7.8 % | 591,637 | 583,650 | 1.4 % |
| % of Total Revenue | 1.6 % | 1.7 % | (0.1) % | 1.4 % | 1.6 % | (0.2) % |

02000 Automotive

| | | | | | | |
|----------------------|----------------|----------------|-----------------|------------------|------------------|---------------|
| Active Accounts | 307 | 310 | (3) | 307 | 310 | (3) |
| Net Taxable Sales | 10,389,606 | 8,738,679 | 18.9 % | 87,141,578 | 81,955,084 | 6.3 % |
| Net Sales Tax | 335,694 | 280,711 | 19.6 % | 2,778,580 | 2,631,187 | 5.6 % |
| Delinquent Sales Tax | 2,293 | 2,800 | - | 15,147 | 23,354 | - |
| Use Tax | 2,473 | 3,560 | (30.5) % | 33,856 | 23,802 | 42.2 % |
| Delinquent Use Tax | 0 | 500 | - | 0 | 500 | - |
| Other Revenue | 0 | 1,196 | - | 3,426 | 11,653 | - |
| Total Revenue | 340,460 | 288,767 | 17.9 % | 2,831,009 | 2,690,496 | 5.2 % |
| % of Total Revenue | 7.1 % | 7.0 % | 0.1 % | 6.8 % | 7.2 % | (0.4) % |

03000 Food

| | | | | | | |
|----------------------|------------------|------------------|-----------------|-------------------|-------------------|--------------|
| Active Accounts | 483 | 463 | 20 | 483 | 463 | 20 |
| Net Taxable Sales | 40,428,433 | 37,678,828 | 7.3 % | 354,459,784 | 333,356,653 | 6.3 % |
| Net Sales Tax | 1,307,764 | 1,222,200 | 7.0 % | 11,473,771 | 10,755,450 | 6.7 % |
| Delinquent Sales Tax | 10,506 | 6,620 | - | 79,781 | 88,683 | - |
| Use Tax | 7,455 | 8,445 | (11.7) % | 112,656 | 105,434 | 6.9 % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 15,002 | - |
| Other Revenue | 0 | 2,941 | - | 17,318 | 17,953 | - |
| Total Revenue | 1,325,725 | 1,240,205 | 6.9 % | 11,683,526 | 10,982,522 | 6.4 % |
| % of Total Revenue | 27.7 % | 30.1 % | (2.4) % | 28.2 % | 29.3 % | (1.1) % |

SALES AND USE TAX

September

2014

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ACCOUNT GROUPS

04000 Home Furnishings

| | September 2014 | September 2013 | INC (DEC) | YTD 2014 | YTD 2013 | INC (DEC) |
|----------------------|-------------------|-------------------|----------------|------------------|----------------|---------------|
| Active Accounts | 242 | 248 | (6) | 242 | 248 | (6) |
| Net Taxable Sales | 4,127,853 | 3,672,594 | 12.4 % | 33,678,245 | 30,103,694 | 11.9 % |
| Net Sales Tax | 133,347 | 114,213 | 16.8 % | 1,027,066 | 951,240 | 8.0 % |
| Delinquent Sales Tax | 524 | 4,980 | - | 60,294 | 20,416 | - |
| Use Tax | 1,435 | 370 | 287.8 % | 21,450 | 10,844 | 97.8 % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 0 | - |
| Other Revenue | 1,201 | 1,243 | - | 14,326 | 3,870 | - |
| Total Revenue | 136,507 | 120,806 | 13.0 % | 1,123,136 | 986,370 | 13.9 % |
| % of Total Revenue | 2.9 % | 2.9 % | 0.0 % | 2.7 % | 2.6 % | 0.1 % |

05000 General

| | | | | | | |
|----------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Active Accounts | 530 | 522 | 8 | 530 | 522 | 8 |
| Net Taxable Sales | 19,560,189 | 19,395,867 | 0.8 % | 173,987,791 | 175,851,107 | (1.1) % |
| Net Sales Tax | 636,329 | 632,941 | 0.5 % | 5,617,061 | 5,752,739 | (2.4) % |
| Delinquent Sales Tax | 2,293 | 0 | - | 60,811 | 14,133 | - |
| Use Tax | 7,180 | 3,062 | 134.5 % | 31,320 | 22,216 | 41.0 % |
| Delinquent Use Tax | 0 | 0 | - | 5,923 | 1,971 | - |
| Other Revenue | 618 | 0 | - | 10,824 | 3,669 | - |
| Total Revenue | 646,420 | 636,004 | 1.6 % | 5,725,939 | 5,794,728 | (1.2) % |
| % of Total Revenue | 13.5 % | 15.4 % | (1.9) % | 13.8 % | 15.5 % | (1.7) % |

06000 Lodging

| | | | | | | |
|----------------------|---------------|---------------|-----------------|----------------|----------------|----------------|
| Active Accounts | 19 | 19 | 0 | 19 | 19 | 0 |
| Net Taxable Sales | 1,831,332 | 1,842,264 | (0.6) % | 15,624,657 | 14,081,151 | 11.0 % |
| Net Sales Tax | 53,188 | 60,068 | (11.5) % | 496,828 | 454,536 | 9.3 % |
| Delinquent Sales Tax | 0 | 0 | - | 6,803 | 4,572 | - |
| Use Tax | 689 | 397 | 73.6 % | 5,325 | 5,713 | (6.8) % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 0 | - |
| Other Revenue | 0 | 0 | - | 10,773 | 56 | - |
| Total Revenue | 53,877 | 60,465 | (10.9) % | 519,729 | 464,877 | 11.8 % |
| % of Total Revenue | 1.1 % | 1.5 % | (0.4) % | 1.3 % | 1.2 % | 0.1 % |

SALES AND USE TAX

September

2014

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ACCOUNT GROUPS

| | September 2014 | September 2013 | INC (DEC) | YTD 2014 | YTD 2013 | INC (DEC) |
|----------------------------|-------------------|-------------------|----------------|------------------|------------------|---------------|
| <u>07000 Lumber</u> | | | | | | |
| Active Accounts | 2,690 | 2,584 | 106 | 2,690 | 2,584 | 106 |
| Net Taxable Sales | 9,514,542 | 8,615,202 | 10.4 % | 77,119,514 | 70,628,919 | 9.2 % |
| Net Sales Tax | 309,902 | 280,661 | 10.4 % | 2,503,306 | 2,243,270 | 11.6 % |
| Delinquent Sales Tax | 0 | 0 | - | 7,270 | 45,309 | - |
| Use Tax | 279,747 | 75,041 | 272.8 % | 1,860,104 | 1,120,994 | 65.9 % |
| Delinquent Use Tax | 0 | 732 | - | 0 | 732 | - |
| Other Revenue | 322 | 596 | - | 3,428 | 10,295 | - |
| Total Revenue | 589,971 | 357,030 | 65.2 % | 4,374,108 | 3,420,600 | 27.9 % |
| % of Total Revenue | 12.3 % | 8.7 % | 3.6 % | 10.6 % | 9.1 % | 1.5 % |

08000 Professional

| | | | | | | |
|----------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| Active Accounts | 1,956 | 1,961 | (5) | 1,956 | 1,961 | (5) |
| Net Taxable Sales | 2,001,008 | 2,274,628 | (12.0) % | 17,066,235 | 15,989,846 | 6.7 % |
| Net Sales Tax | 63,728 | 67,678 | (5.8) % | 523,677 | 492,405 | 6.4 % |
| Delinquent Sales Tax | 538 | 543 | - | 21,504 | 13,099 | - |
| Use Tax | 40,463 | 51,431 | (21.3) % | 590,499 | 251,671 | 134.6 % |
| Delinquent Use Tax | 3,448 | 0 | - | 100,750 | 5,522 | - |
| Other Revenue | 364 | 0 | - | 25,307 | 2,338 | - |
| Total Revenue | 108,541 | 119,652 | (9.3) % | 1,261,737 | 765,035 | 64.9 % |
| % of Total Revenue | 2.3 % | 2.9 % | (0.6) % | 3.0 % | 2.0 % | 1.0 % |

09000 Public Utility

| | | | | | | |
|----------------------|----------------|----------------|----------------|------------------|------------------|---------------|
| Active Accounts | 315 | 299 | 16 | 315 | 299 | 16 |
| Net Taxable Sales | 12,237,532 | 12,183,817 | 0.4 % | 117,106,016 | 111,446,181 | 5.1 % |
| Net Sales Tax | 399,697 | 397,424 | 0.6 % | 3,728,380 | 3,622,529 | 2.9 % |
| Delinquent Sales Tax | 0 | 0 | - | 89,306 | 9,801 | - |
| Use Tax | 5,605 | 5,689 | (1.5) % | 76,628 | 51,580 | 48.6 % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 0 | - |
| Other Revenue | 0 | 510 | - | 19,402 | 2,293 | - |
| Total Revenue | 405,302 | 403,623 | 0.4 % | 3,913,716 | 3,686,203 | 6.2 % |
| % of Total Revenue | 8.5 % | 9.8 % | (1.3) % | 9.5 % | 9.8 % | (0.3) % |

SALES AND USE TAX

September

2014

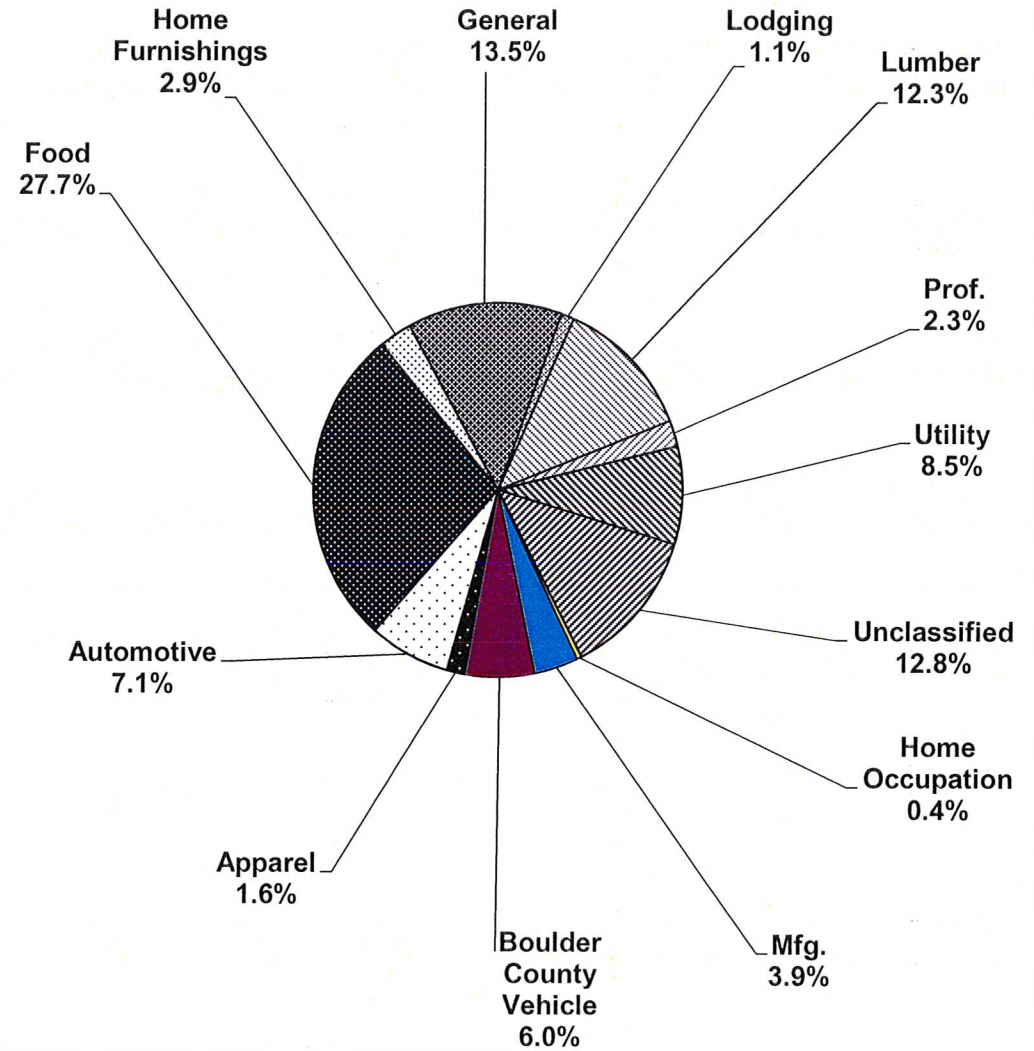
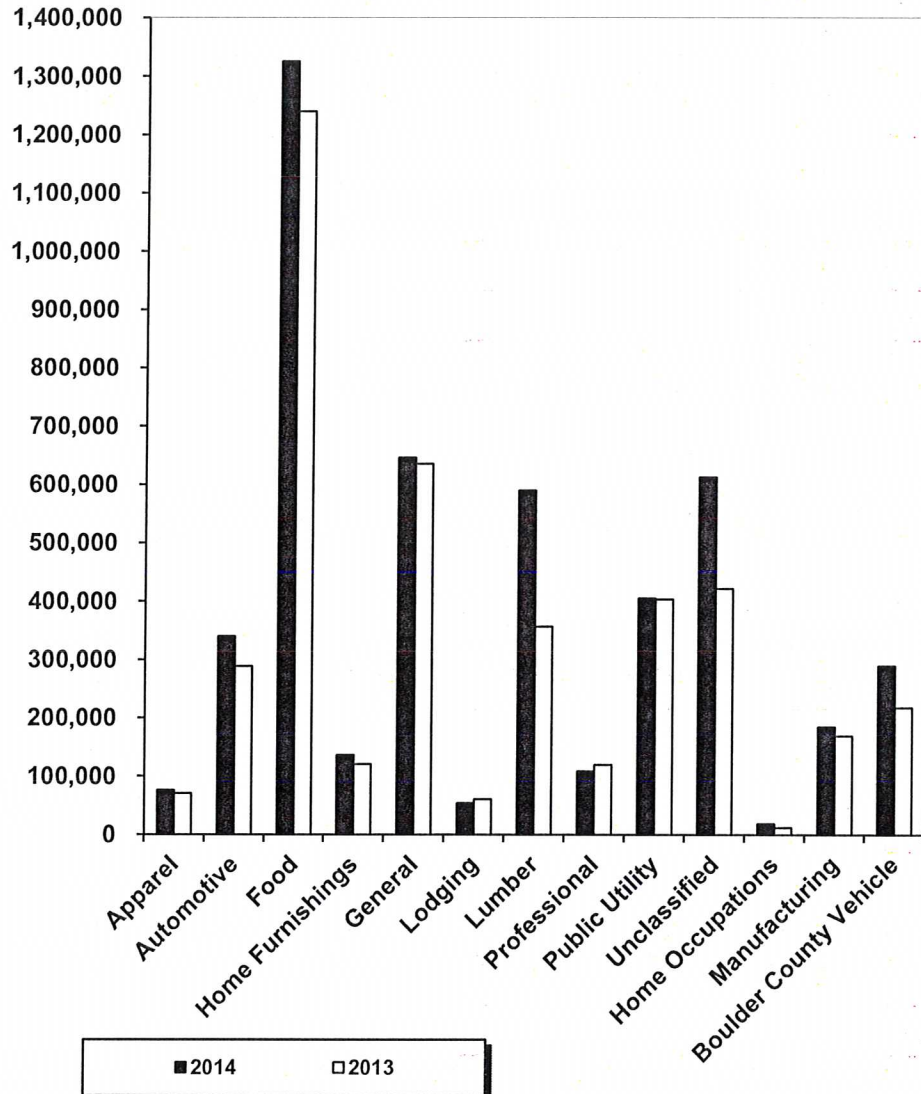
9

| ACCOUNT GROUPS | September 2014 | September 2013 | INC (DEC) | YTD 2014 | YTD 2013 | INC (DEC) |
|--|-------------------|-------------------|-----------------|------------------|------------------|-----------------|
| <u>10000 Unclassified</u> | | | | | | |
| Active Accounts | 1,911 | 1,852 | 59 | 1,911 | 1,852 | 59 |
| Net Taxable Sales | 18,065,529 | 21,374,880 | (15.5) % | 128,763,570 | 109,185,961 | 17.9 % |
| Net Sales Tax | 576,119 | 360,055 | 60.0 % | 3,808,705 | 3,055,425 | 24.7 % |
| Delinquent Sales Tax | 0 | 727 | - | 326,589 | 148,241 | - |
| Use Tax | 35,184 | 57,278 | (38.6) % | 394,948 | 591,109 | (33.2) % |
| Delinquent Use Tax | 0 | 4,014 | - | 1,495 | 51,138 | - |
| Other Revenue | 1,435 | 0 | - | 68,375 | 21,816 | - |
| Total Revenue | 612,738 | 422,074 | 45.2 % | 4,600,112 | 3,867,729 | 18.9 % |
| % of Total Revenue | 12.8 % | 10.2 % | 2.6 % | 11.1 % | 10.3 % | 0.8 % |
| <u>11200 Home Occupations</u> | | | | | | |
| Active Accounts | 112 | 112 | 0 | 112 | 112 | 0 |
| Net Taxable Sales | 589,868 | 382,551 | 54.2 % | 4,815,333 | 3,562,404 | 35.2 % |
| Net Sales Tax | 18,967 | 12,182 | 55.7 % | 120,825 | 113,794 | 6.2 % |
| Delinquent Sales Tax | 0 | 0 | - | 32,231 | 0 | - |
| Use Tax | 10 | 3 | 233.3 % | 70 | 58 | 20.7 % |
| Delinquent Use Tax | 0 | 0 | - | 0 | 0 | - |
| Other Revenue | 7 | 1 | - | 4,773 | 173 | - |
| Total Revenue | 18,984 | 12,186 | 55.8 % | 157,899 | 114,025 | 38.5 % |
| % of Total Revenue | 0.4 % | 0.3 % | 0.1 % | 0.4 % | 0.3 % | 0.1 % |
| <u>12000 Manufacturing</u> | | | | | | |
| Active Accounts | 215 | 209 | 6 | 215 | 209 | 6 |
| Net Taxable Sales | 1,678,166 | 1,081,725 | 55.1 % | 20,970,835 | 19,036,305 | 10.2 % |
| Net Sales Tax | 54,440 | 34,891 | 56.0 % | 659,787 | 583,721 | 13.0 % |
| Delinquent Sales Tax | 0 | 0 | - | 1,859 | 12,981 | - |
| Use Tax | 129,908 | 134,435 | (3.4) % | 1,237,323 | 1,323,846 | (6.5) % |
| Delinquent Use Tax | 0 | 0 | - | 256,593 | 48,771 | - |
| Other Revenue | 354 | 7 | - | 80,977 | 8,921 | - |
| Total Revenue | 184,702 | 169,333 | 9.1 % | 2,236,539 | 1,978,240 | 13.1 % |
| % of Total Revenue | 3.9 % | 4.1 % | (0.2) % | 5.4 % | 5.3 % | 0.1 % |
| <u>00000 Boulder County Vehicle</u> | | | | | | |
| Use Tax | 289,597 | 217,777 | 33.0 % | 2,382,325 | 2,162,223 | 10.2 % |
| % of Total Revenue | 6.0 % | 5.3 % | 0.7 % | 5.8 % | 5.8 % | 0.0 % |

Net Sales & Use Tax by Industry Type

For The Month Of
September
2014

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SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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| | | September 2014 | | | | | | |
|------------------------|--------|-------------------|-------------|-------------|----------|---------------|-------------|---------|
| ACCOUNT GROUP | ACTIVE | | September | September | INCR/ | YTD | YTD | INCR/ |
| ACCOUNT # | ACCTS | | 2014 | 2013 | (DECR) | 2014 | 2013 | (DECR) |
| Apparel | 87 | Net Taxable Sales | 2,329,590 | 2,141,320 | 8.8 % | 18,081,159 | 17,795,747 | 1.6 % |
| 01000 | | Total Revenue | 76,041 | 70,562 | 7.8 % | 591,637 | 583,650 | 1.4 % |
| Automotive | 307 | Net Taxable Sales | 10,389,606 | 8,738,679 | 18.9 % | 87,141,578 | 81,955,084 | 6.3 % |
| 02000 | | Total Revenue | 340,460 | 288,767 | 17.9 % | 2,831,009 | 2,690,496 | 5.2 % |
| Food | 483 | Net Taxable Sales | 40,428,433 | 37,678,828 | 7.3 % | 354,459,784 | 333,356,653 | 6.3 % |
| 03000 | | Total Revenue | 1,325,725 | 1,240,205 | 6.9 % | 11,683,526 | 10,982,522 | 6.4 % |
| Home Furnishings | 242 | Net Taxable Sales | 4,127,853 | 3,672,594 | 12.4 % | 33,678,245 | 30,103,694 | 11.9 % |
| 04000 | | Total Revenue | 136,507 | 120,806 | 13.0 % | 1,123,136 | 986,370 | 13.9 % |
| General | 530 | Net Taxable Sales | 19,560,189 | 19,395,867 | 0.8 % | 173,987,791 | 175,851,107 | (1.1) % |
| 05000 | | Total Revenue | 646,420 | 636,004 | 1.6 % | 5,725,939 | 5,794,728 | (1.2) % |
| Lodging | 19 | Net Taxable Sales | 1,831,332 | 1,842,264 | (0.6) % | 15,624,657 | 14,081,151 | 11.0 % |
| 06000 | | Total Revenue | 53,877 | 60,465 | (10.9) % | 519,729 | 464,877 | 11.8 % |
| Lumber | 2,690 | Net Taxable Sales | 9,514,542 | 8,615,202 | 10.4 % | 77,119,514 | 70,628,919 | 9.2 % |
| 07000 | | Total Revenue | 589,971 | 357,030 | 65.2 % | 4,374,108 | 3,420,600 | 27.9 % |
| Professional | 1,956 | Net Taxable Sales | 2,001,008 | 2,274,628 | (12.0) % | 17,066,235 | 15,989,846 | 6.7 % |
| 08000 | | Total Revenue | 108,541 | 119,652 | (9.3) % | 1,261,737 | 765,035 | 64.9 % |
| Public Utility | 315 | Net Taxable Sales | 12,237,532 | 12,183,817 | 0.4 % | 117,106,016 | 111,446,181 | 5.1 % |
| 09000 | | Total Revenue | 405,302 | 403,623 | 0.4 % | 3,913,716 | 3,686,203 | 6.2 % |
| Unclassified | 1,911 | Net Taxable Sales | 18,065,529 | 21,374,880 | (15.5) % | 128,763,570 | 109,185,961 | 17.9 % |
| 10000 | | Total Revenue | 612,738 | 422,074 | 45.2 % | 4,600,112 | 3,867,729 | 18.9 % |
| Home Occupations | 112 | Net Taxable Sales | 589,868 | 382,551 | 54.2 % | 4,815,333 | 3,562,404 | 35.2 % |
| 11200 | | Total Revenue | 18,984 | 12,186 | 55.8 % | 157,899 | 114,025 | 38.5 % |
| Manufacturing | 215 | Net Taxable Sales | 1,678,166 | 1,081,725 | 55.1 % | 20,970,835 | 19,036,305 | 10.2 % |
| 12000 | | Total Revenue | 184,702 | 169,333 | 9.1 % | 2,236,539 | 1,978,240 | 13.1 % |
| Boulder County Vehicle | 1 | Net Taxable Sales | 0 | 0 | 0.0 % | 0 | 0 | 0.0 % |
| 00000 | | Total Revenue | 289,597 | 217,777 | 33.0 % | 2,382,325 | 2,162,223 | 10.2 % |
| GRAND TOTALS | 8,868 | Net Taxable Sales | 122,753,648 | 119,382,355 | 2.8 % | 1,048,814,717 | 982,993,052 | 6.7 % |
| | | Total Revenue | 4,788,865 | 4,118,484 | 16.3 % | 41,401,412 | 37,496,698 | 10.4 % |

| | |
|--|---|
| 1000 Apparel | Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry. |
| 2000 Automotive | Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations. |
| 3000 Food | Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers. |
| 4000 Home Furnishings | Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies. |
| 5000 General | Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops. |
| 6000 Lodging | Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days. |
| 7000 Lumber | Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies. |
| 8000 Professional | Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies. |
| 9000 Public Utility | Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems. |
| 10000 Unclassified Group - Retail | Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines. |
| 11000 Home Occupation | Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales. |
| 12000 Manufacturing | This category includes all manufacturing processes that occur in the City of Longmont. |

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

September

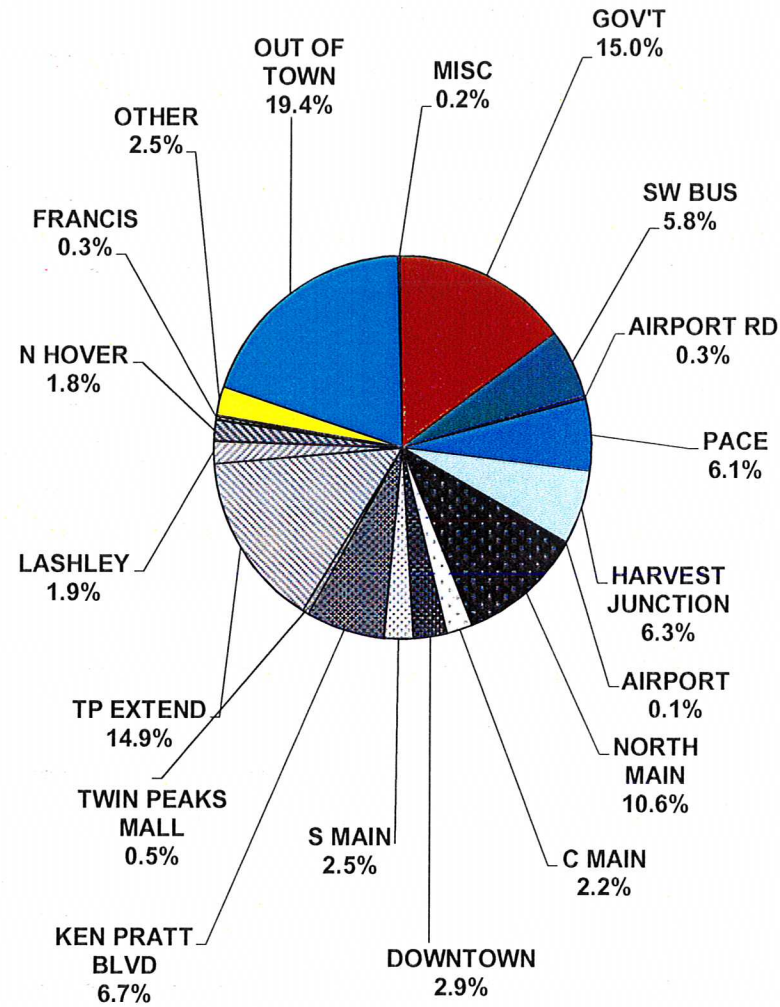
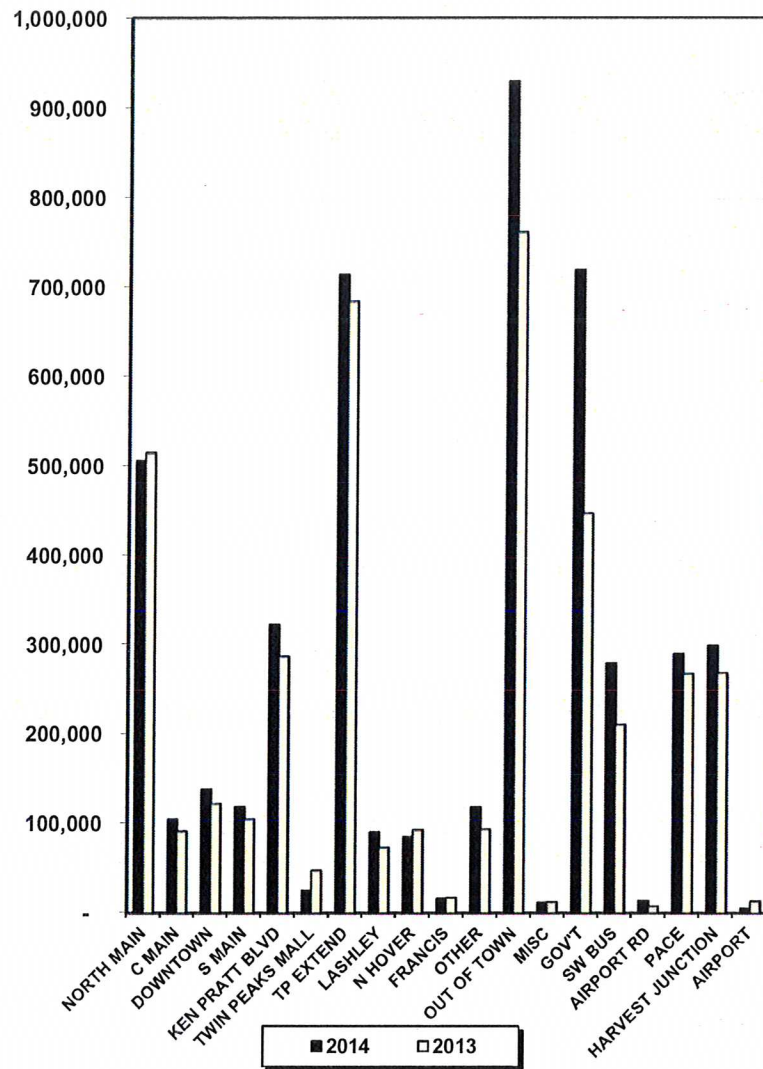
2014

| LOCATION | | % OF TOTAL | September 2014 | September 2013 | INCR/ (DECR) | YTD 2014 | YTD 2013 | INCR/ (DECR) |
|---------------------|-------------------|---------------|-------------------|-------------------|-----------------|---------------|-------------|-----------------|
| NORTH MAIN | Net Taxable Sales | 12.4% | 15,277,445 | 15,626,622 | (2.2) % | 136,946,294 | 134,554,476 | 1.8 % |
| | Total Revenue | 10.6% | 505,988 | 514,943 | (1.7) % | 4,513,392 | 4,436,145 | 1.7 % |
| CENTRAL MAIN | Net Taxable Sales | 2.6% | 3,166,958 | 2,841,471 | 11.5 % | 28,415,076 | 24,584,239 | 15.6 % |
| | Total Revenue | 2.2% | 105,110 | 91,535 | 14.8 % | 931,066 | 805,695 | 15.6 % |
| DOWNTOWN | Net Taxable Sales | 3.5% | 4,240,500 | 3,627,427 | 16.9 % | 37,118,344 | 33,994,159 | 9.2 % |
| | Total Revenue | 2.9% | 138,671 | 122,529 | 13.2 % | 1,223,398 | 1,127,307 | 8.5 % |
| SOUTH MAIN | Net Taxable Sales | 2.9% | 3,511,078 | 3,213,823 | 9.2 % | 31,637,530 | 30,941,665 | 2.2 % |
| | Total Revenue | 2.5% | 118,978 | 105,234 | 13.1 % | 1,049,081 | 1,007,603 | 4.1 % |
| KEN PRATT BOULEVARD | Net Taxable Sales | 7.9% | 9,666,298 | 8,500,426 | 13.7 % | 86,857,319 | 70,678,901 | 22.9 % |
| | Total Revenue | 6.7% | 322,655 | 287,120 | 12.4 % | 2,851,126 | 2,368,422 | 20.4 % |
| TWIN PEAKS MALL | Net Taxable Sales | 0.6% | 758,943 | 1,452,936 | (47.8) % | 9,186,347 | 18,089,502 | (49.2) % |
| | Total Revenue | 0.5% | 25,111 | 47,677 | (47.3) % | 305,237 | 593,452 | (48.6) % |
| TW PKS SQ EXTENDED | Net Taxable Sales | 17.7% | 21,719,770 | 20,738,064 | 4.7 % | 192,313,539 | 187,594,873 | 2.5 % |
| | Total Revenue | 14.9% | 713,858 | 684,089 | 4.4 % | 6,341,503 | 6,210,718 | 2.1 % |
| LASHLEY | Net Taxable Sales | 2.2% | 2,665,626 | 2,029,345 | 31.4 % | 21,364,811 | 20,607,666 | 3.7 % |
| | Total Revenue | 1.9% | 90,519 | 73,326 | 23.4 % | 723,248 | 715,523 | 1.1 % |
| NORTH HOVER | Net Taxable Sales | 2.1% | 2,604,547 | 2,692,986 | (3.3) % | 24,018,812 | 23,997,979 | 0.1 % |
| | Total Revenue | 1.8% | 85,492 | 93,225 | (8.3) % | 789,556 | 797,204 | (1.0) % |
| FRANCIS | Net Taxable Sales | 0.5% | 555,386 | 478,811 | 16.0 % | 4,485,315 | 4,627,338 | (3.1) % |
| | Total Revenue | 0.3% | 16,091 | 17,100 | (5.9) % | 147,495 | 153,911 | (4.2) % |
| ALL OTHERS | Net Taxable Sales | 2.5% | 3,123,425 | 2,529,337 | 23.5 % | 24,301,087 | 22,251,405 | 9.2 % |
| | Total Revenue | 2.5% | 118,399 | 93,788 | 26.2 % | 969,983 | 814,241 | 19.1 % |
| OUT OF TOWN | Net Taxable Sales | 22.9% | 28,074,548 | 31,133,939 | (9.8) % | 214,627,356 | 186,646,125 | 15.0 % |
| | Total Revenue | 19.4% | 929,523 | 761,479 | 22.1 % | 7,416,249 | 6,471,438 | 14.6 % |
| MISCELLANEOUS | Net Taxable Sales | 0.3% | 353,185 | 372,769 | (5.3) % | 3,454,070 | 4,362,808 | (20.8) % |
| | Total Revenue | 0.2% | 11,509 | 12,198 | (5.6) % | 117,586 | 154,530 | (23.9) % |
| CITY, BLDR CO | Net Taxable Sales | 4.0% | 4,856,740 | 4,935,732 | (1.6) % | 40,493,723 | 38,991,649 | 3.9 % |
| | Total Revenue | 15.0% | 719,299 | 447,019 | 60.9 % | 5,520,561 | 4,531,000 | 21.8 % |
| SW BUSINESS | Net Taxable Sales | 3.1% | 3,770,733 | 2,680,490 | 40.7 % | 35,630,228 | 31,661,077 | 12.5 % |
| | Total Revenue | 5.8% | 279,419 | 210,486 | 32.7 % | 3,281,290 | 2,374,772 | 38.2 % |
| AIRPORT ROAD | Net Taxable Sales | 0.3% | 387,816 | 227,128 | 70.7 % | 3,755,732 | 2,267,748 | 65.6 % |
| | Total Revenue | 0.3% | 13,555 | 7,340 | 84.7 % | 127,466 | 75,300 | 69.3 % |
| PACE | Net Taxable Sales | 7.2% | 8,838,607 | 8,115,625 | 8.9 % | 78,290,377 | 76,128,592 | 2.8 % |
| | Total Revenue | 6.1% | 290,044 | 267,968 | 8.2 % | 2,574,727 | 2,507,322 | 2.7 % |
| HARVEST JUNCTION | Net Taxable Sales | 7.4% | 9,073,277 | 8,132,727 | 11.6 % | 75,346,405 | 70,528,613 | 6.8 % |
| | Total Revenue | 6.3% | 299,457 | 268,404 | 11.6 % | 2,492,219 | 2,318,489 | 7.5 % |
| AIRPORT | Net Taxable Sales | 0.1% | 108,766 | 52,697 | 106.4 % | 572,352 | 484,236 | 18.2 % |
| | Total Revenue | 0.1% | 5,187 | 13,024 | (60.2) % | 26,229 | 33,626 | (22.0) % |
| TOTALS | Net Taxable Sales | 100% | 122,753,648 | 119,382,355 | 2.8 % | 1,048,814,717 | 982,993,051 | 6.7 % |
| | Total Revenue | 100% | 4,788,865 | 4,118,484 | 16.3 % | 41,401,412 | 37,496,698 | 10.4 % |

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
September
2014



DESIGNATION

APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

NORTH MAIN

N Business between TERRY and EMERY from HWY 66 to 17TH AVE.

CENTRAL MAIN

C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

DOWNTOWN

D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

SOUTH MAIN

S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

KEN PRATT BOULEVARD

F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

TWIN PEAKS MALL

T Business on the TWIN PEAKS MALL Complex.

TW PKS SQ EXTENDED

P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

LASHLEY

L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

NORTH HOVER

H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

FRANCIS

R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

ALL OTHERS

E All other licensed business within the City limits of Longmont.

OUT OF TOWN

O All out of town Business licensed to collect Longmont taxes.

AIRPORT

A Business located at the Vance Brand Municipal Airport

MISCELLANEOUS

X Non-licensed and Temporary Business.

CITY, BLDR CO

V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

SW BUSINESS

W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

AIRPORT ROAD

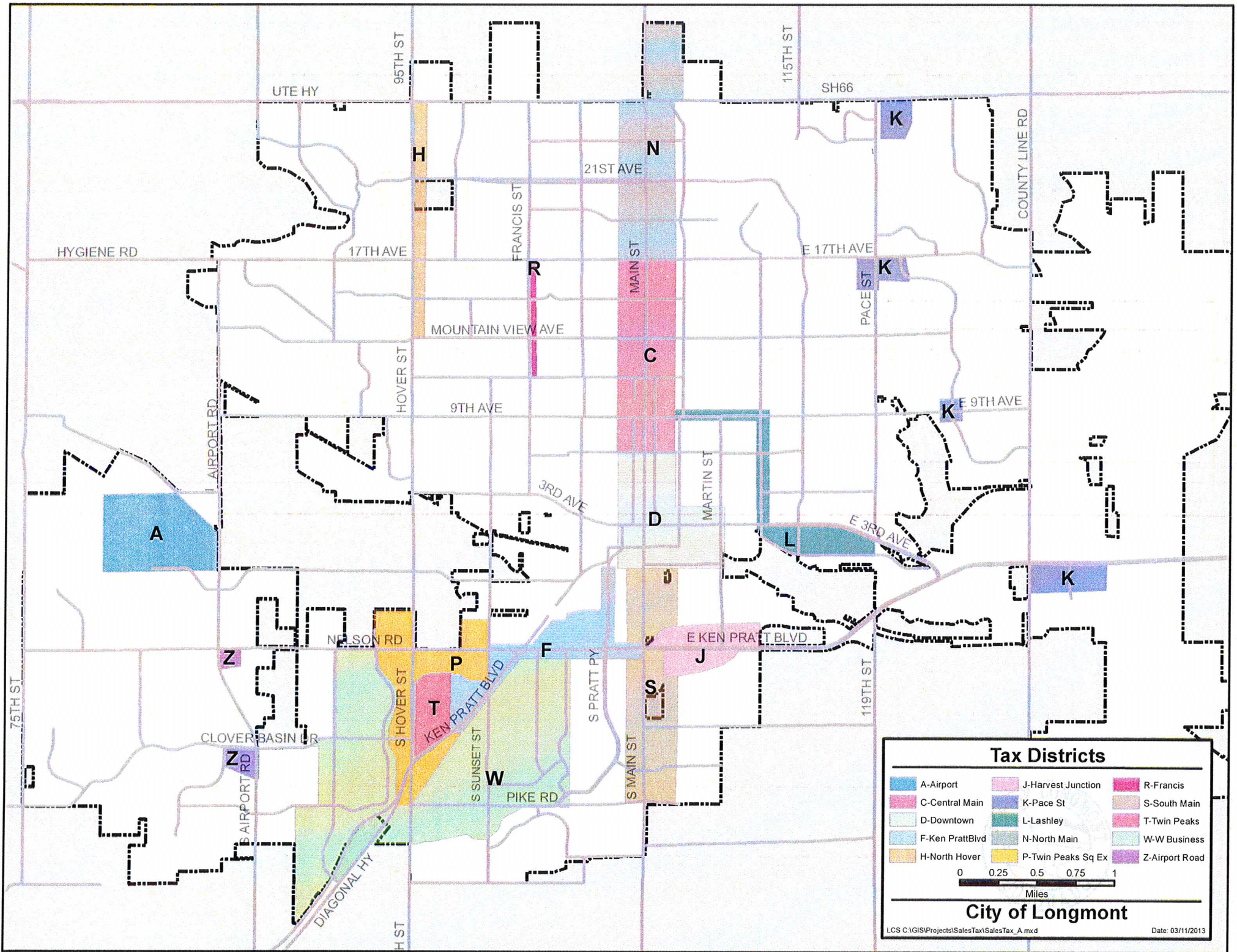
Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

PACE STREET

K Business generally located on and east of PACE STREET and South of HIGHWAY 66.

HARVEST JUNCTION

J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

September 2014

| | 2014 MONTHLY | PERCENT CHANGE | 2013 MONTHLY | 2014 YTD | PERCENT CHANGE | 2013 YTD |
|-----------|-------------------|-------------------|-------------------|-------------|-------------------|-------------|
| January | 20,874 | 8.0 % | 19,327 | 20,874 | 8.0 % | 19,327 |
| February | 20,706 | 8.5 % | 19,082 | 41,580 | 8.3 % | 38,409 |
| March | 30,363 | 41.9 % | 21,399 | 71,943 | 20.3 % | 59,808 |
| April | 27,169 | 12.3 % | 24,201 | 99,112 | 18.0 % | 84,009 |
| May | 37,126 | 12.7 % | 32,952 | 136,238 | 16.5 % | 116,961 |
| June | 38,689 | 13.3 % | 34,157 | 174,927 | 15.8 % | 151,118 |
| July | 42,948 | 3.2 % | 41,611 | 217,875 | 13.0 % | 192,729 |
| August | 37,733 | (4.1) % | 39,344 | 255,608 | 10.1 % | 232,073 |
| September | 36,859 | 5.2 % | 35,038 | 292,467 | 9.5 % | 267,110 |
| October | | 0.0 % | | | 0.0 % | |
| November | | 0.0 % | | | 0.0 % | |
| December | | 0.0 % | | | 0.0 % | |
| Total | <u>\$ 292,467</u> | 9.5 % | <u>\$ 267,110</u> | | | |